

## PROCLAMATION

AA

BY THE

No. 1712

## Governor of the State of Texas

TO ALL TO WHOM THESE PRESENTS SHALL COME:

I am vetoing and disapproving H.C.R. No. 29, a resolution to give the Tyler Pipeline Company authority to sue the State of Texas which was passed at the 2nd Called Session of the 45th Legislature, for the following reasons:

I am in receipt of a communication from the Secretary of State reading as follows:

"H.C.R. No. 29 gives 'The Tyler Pipeline Company,' a foreign corporation, authority to sue the State of Texas for the recovery of certain franchise taxes and/or filing fees paid in excess of the proper amount due. Session for the purpose, according to his message, of raising ad-

dition. Our records do not show a foreign corporation by this name qualified to do business in Texas, although there was a domestic corporation by this name which filed certificate of dissolution on July 1, 1935.

"Pipeline corporations which are required to pay the intangible tax are entitled to the 4/5 deduction on taxes the same as railroads. This corporation's taxes seem to have been properly computed except that they did not take the four-fifths exemption; however, the Tax Board informs me that they never paid the intangible tax and hence no four-fifths deduction would be due.

"It is believed by many members of the Legislature 'Even if they were entitled to the deduction, the report contained instructions as to which bracket they came under and they computed and remitted their own tax without protest and without demand from us. Hence this would be a voluntary payment within the purview of the Austin National Bank and by Corsicana Cotton Mills cases, and no refund would be approved by the courts, either the Board of Consolidating Departments; and

"According to our records, no refund should be allowed to the domestic corporation, and we have no foreign corporation by this name.

"I think this should be vetoed for the above reasons.

not coming within the 'Edward Clark Governor; and Secretary of State.'

"It is thought that the Legislature should at least

have This bill not having reached my desk more than ten days before the end of the 2nd called session, pursuant to the Constitution I am filing this proclamation attached to the bill with the Secretary of State.

rewriting of the bill for the purpose of saving by con-

IN TESTIMONY WHEREOF,

I have hereunto set my hand and caused the

official seal to be affirmed hereto this the

4th day of November, A. D., 1937.

GOVERNOR OF TEXAS

BY THE GOVERNOR:

Secretary of State

EXPLANATION

State of Texas

H. C. R. No. 29

the aforesaid year or years; such suit or suits may be filed in any court of competent jurisdiction, State or Federal, in Travis County, Texas, and service therein may be had upon the Governor of the State of Texas and/or the Secretary of State of the State of Texas, and/or the Comptroller of Public Accounts of Texas and/or the State Treasurer of the State of Texas, and/or the State Auditor and Efficiency Expert of Texas and/or the Attorney General of the State of Texas, and such suit or suits shall be tried and determined in the trial and/or appellate Courts, and/or, if original jurisdiction is sought in the Supreme Court of the State of Texas, according to the same rules of law and procedure as to liability and defense, that would be applicable if such suit were brought against an ordinary person or corporation.

Allan S. Brown  
PRO TEMPORE  
President of the Senate

Rufus Calvin  
Speaker of the House

I hereby certify that H. C. R. No. 29 was adopted by the House on October 22, 1937.

Leatrice Snow Thimney  
Chief Clerk of the House

I hereby certify that H. C. R. No. 29 was adopted by the Senate on October 25, 1937.

Robt. Barker  
Secretary of the Senate

APPROVED: James V. Davis  
Date: Nov. 3/1937

James V. Davis  
Governor

RECEIVED  
OCT 26 1937  
EXECUTIVE DEPT.

FILED IN THE OFFICE OF THE  
SECRETARY OF STATE

THIS 4<sup>th</sup> DAY OF Nov. 1937

AT 4 O'CLOCK AND 10 MINUTES

Asst. Secretary of State